



Miami-Dade County Board of County Commissioners

Office of the Commission Auditor

**Legislative Analysis**

**Intergovernmental, Recreation and Cultural  
Affairs Committee**

March 15, 2006

9:30 AM

Commission Chamber

Charles Anderson, CPA  
Commission Auditor

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305-375-4354

**Miami-Dade County Board of County Commissioners  
Office of the Commission Auditor**

**Legislative Analysis**

**Intergovernmental, Recreational and Cultural Affairs Committee  
Meeting Agenda**

**March 15, 2006**

Written analyses for the below listed items are attached for your consideration in this Legislative Analysis.

**Item Number(s)**

2B
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Supplementary Information for the below listed items is provided for your consideration in this legislative analysis.

2F	4A
4G	4H

If you require further analysis of these or any other agenda items, please contact Guillermo Cuadra, Chief Legislative Analyst, at (305) 375-5469.

Acknowledgements--Analyses prepared by:  
Mia Marin, Legislative Analyst  
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**LEGISLATIVE ANALYSIS**

***ADDING SUPPORT FOR SB 1272 RELATED TO COLLECTION OF TANGIBLE PERSONAL PROPERTY TAXES TO STATE LEGISLATIVE PACKAGE***

Commissioner Sally A. Heyman

**I. SUMMARY**

Commissioner Sally A. Heyman wishes for the Board to support SB 1272 and include it in the 2006 Legislative Package. Senator Gwen Margolis has filed for the 2006 legislative session, SB 1272, that would require taxpayers be informed of potential additional costs of allowing "Tangible Personal Property Taxes" to become delinquent. The bill provides that the tax payer be personally liable for unpaid tangible personal property taxes; authorizes the Tax Collector to contract with a private attorney to collect delinquent taxes, including penalties, interest and provisions for attorney compensation.

**Note: This bill applies to Tangible Personal Property Taxes only. Not Real Estate Taxes**

**II. PRESENT SITUATION**

Tangible personal property taxes are ad valorem assessments against furniture, fixtures and equipment located in businesses and rental property. It also applies to structural additions to mobile homes.

Based on Florida Statute 193.052, anyone in possession of assets on January 1 must file a tangible tax return form with the Property Appraiser's Office no later than April 1 of each year. The Property Appraiser's Office assesses the value of tangible personal property and present a certified tax roll to the Tax Collector. Tangible Personal Property Taxes are collected on an annual basis by the Tax Collector's Office. The following discounts are in effect for early payment: 4% if paid in November, 3% if paid in December, 2% if paid in January, 1% if paid in February and Gross tax paid in March, no discount applies.

Unpaid Tangible Personal Property Taxes become delinquent on April 1 each year, interest accrues at 1.5% per month (18% per year) plus advertising and fees are added. Within (45) days of delinquency, the Tax Collector is required to advertise the delinquent properties. The advertising costs are added to the delinquent tangible personal property tax notice.

Pursuant to Florida Statute 197.413, prior to May 1, the Tax Collector prepares a list of names and addresses of the taxpayers with Unpaid Personal Property Taxes. Prior to April 30, the Tax Collector prepares warrants against delinquent taxpayers. Within (30) days after the preparation of the warrant, the Tax Collector applies to the Circuit Court for an order directing levy and seizure of property for the amount of unpaid taxes and costs.

### **III. POLICY CHANGE AND IMPLICATION**

SB 1272 makes the following additions:

- The original tax notice must inform the taxpayer that any tax, penalty, and interest remaining unpaid as of August 1 of the year following the year of assessment may be referred to a private attorney for collection
- The original tax notice must also inform the taxpayer that such private attorney's compensation for supplementary cost will be added to the amount owed by the delinquent taxpayer.
- At any time after the tax becomes delinquent (taxes become delinquent on April 1 following the year in which they are assessed or immediately after 60 days have expired from the mailing of the original tax notice) Court costs will now be included along with the costs of advertising delinquent tax, making the delinquent taxpayer personally liable for unpaid tangible personal property taxes.
- The tax collector may contract with a private attorney by suit, or otherwise all delinquent tangible personal property taxes shall include the private attorney's compensation not to exceed 33% of the total amount of the delinquent taxes, penalty, and interest collected.
- Provisions for attorney's fees not to exceed 33% of the amount of the taxes, penalty, and interest set out in the warrant or other action.

### **IV. ECONOMIC IMPACT**

Not yet determined.

### **V. COMMENTS AND QUESTIONS**

Florida Statute 197.413 allows for the Tax Collector to employ counsel, and agree upon the counsel's compensation for conducting such suit or suits, and to pay compensation out of the general office expense fund and include such items in the budget.

*How is this different or better than the alternative provided in SB 1272?*

ADDITIONAL INFORMATION

<u>Item#</u>	<u>Subject Matter</u>	<u>Comments/Questions</u>
2F	Resolution Urging the Florida Legislature to require helmets on motorized scooters and all-terrain vehicles	<ul style="list-style-type: none"><li>• In 2000, the Florida Legislature adopted to amend Florida Statute 316.211 dealing with the equipment for motorcycle and moped riders by repealing the requirement that all motorcycle drivers wear safety helmets provided they are 21 years of age and covered by medical a \$10,000 insurance policy.</li><li>• Only one Florida Law currently requires a bicycle rider or passenger under the age of 16 to wear a helmet</li><li>• In 2000, Miami Dade County passed an Ordinance No. 00-150 sponsored by Commissioner Dorrin D. Rolle that required children under 16 to wear a helmet when riding motorized scoters in Miami-Dade County.</li><li>• <b>The Florida Legislature has not passed any bills requiring helmets on motorized scooters or all terrain vehicles</b></li><li>• Two separate bills have been filed for the 2006 Legislative session, SB 1672 (Sen. Rudy Garcia) and SB 1186 (Sen. Nan Rich).</li><li>• <b>SB 1672 would regulate all terrain vehicles and prohibit all-terrain vehicle without wearing approved safety helmet/eye protection</b></li><li>• <b>SB 1186 would define motorized scooters as bicycles thereby requiring use of helmets by riders and passengers under age of 16</b></li><li>• For current U.S Motorcycle and Bicycle Helmet Laws see attachment</li></ul>

## CURRENT U.S. MOTORCYCLE AND BICYCLE HELMET LAWS

as of September 2005

State	Motorcycle helmets		Bicycle helmets (Local law may require helmet use for some or all bicyclists)	
	Universal law (covers all riders)	Partial law (covers young riders or some adult riders)	Bicyclists covered by state law	No state law
Alabama	X		15 and younger	
Alaska		17 and younger <sup>1</sup>		X
Arizona		17 and younger		X
Arkansas		20 and younger		X
California	X		17 and younger	
Colorado	no motorcycle helmet use law			X
Connecticut		17 and younger	15 and younger	
Delaware		18 and younger	15 and younger	
District of Columbia	X		15 and younger	
Florida		20 and younger <sup>2</sup>	15 and younger	
Georgia	X		15 and younger	

State	Motorcycle helmets		Bicycle helmets (Local law may require helmet use for some or all bicyclists)	
	Universal law (covers all riders)	Partial law (covers young riders or some adult riders)	Bicyclists covered by state law	No state law
Hawaii		17 and younger	15 and younger	
Idaho		17 and younger		X
Illinois	no motorcycle helmet use law			X
Indiana		17 and younger		X
Iowa	no motorcycle helmet use law			X
Kansas		17 and		X

		younger		
Kentucky		20 and younger <sup>2,3</sup>		X
Louisiana	X		11 and younger	
Maine		14 and younger <sup>3</sup>	15 and younger	
Maryland	X		15 and younger	

State	Motorcycle helmets		Bicycle helmets (Local law may require helmet use for some or all bicyclists)	
	Universal law (covers all riders)	Partial law (covers young riders or some adult riders)	Bicyclists covered by state law	No state law
Massachusetts	X		1 through 16 (riding with children younger than 1 prohibited)	
Michigan	X			X
Minnesota		17 and younger <sup>3</sup>		X
Mississippi	X			X
Missouri	X			X
Montana		17 and younger		X
Nebraska	X			X
Nevada	X			X
New Hampshire	no motorcycle helmet use law		15 and younger (eff. 1/1/06)	
New Jersey	X		16 and younger (eff. 3/1/06)	

State	Motorcycle helmets		Bicycle helmets (Local law may require helmet use for some or all bicyclists)	
	Universal law (covers all riders)	Partial law (covers young riders or some adult riders)	Bicyclists covered by state law	No state law
New Mexico		17 and younger		X
New York	X		1 through 13 (riding with children younger than 1 prohibited)	
North Carolina	X		15 and younger	
North Dakota		17 and younger <sup>4</sup>		X

Ohio		17 and younger <sup>5</sup>		X
Oklahoma		17 and younger		X
Oregon	X		15 and younger	
Pennsylvania		20 and younger <sup>6</sup>	11 and younger	
Rhode Island		20 and younger <sup>6</sup>	15 and younger	
South Carolina		20 and younger		X

State	Motorcycle helmets		Bicycle helmets (Local law may require helmet use for some or all bicyclists)	
	Universal law (covers all riders)	Partial law (covers young riders or some adult riders)	Bicyclists covered by state law	No state law
South Dakota		17 and younger		X
Tennessee	X		15 and younger	
Texas		20 and younger <sup>2</sup>		X
Utah		17 and younger		X
Vermont	X			X
Virginia	X			X
Washington	X			X
West Virginia	X		14 and younger	
Wisconsin		17 and younger <sup>3</sup>		X
Wyoming		18 and younger		X

<sup>1</sup>Alaska's motorcycle helmet use law covers passengers of all ages, operators younger than 18, and operators with instructional permits.

<sup>2</sup>In Florida and Kentucky, the law requires that all riders younger than 21 yrs. wear helmets, without exception. In Florida, those 21 yrs. and older may ride without helmets only if they can show proof that they are covered by a medical insurance policy. Texas exempts riders 21 yrs. or older if they either 1) can show proof of successfully completing a motorcycle operator training and safety course or 2) can show proof of having a medical insurance policy.

<sup>3</sup>Motorcycle helmet laws in Kentucky, Maine, Minnesota, and Wisconsin also cover operators with instructional/learner's permits. Maine's motorcycle helmet use law also covers passengers 14 years and younger and passengers if their operators are required to wear a helmet.

<sup>4</sup>North Dakota's motorcycle helmet use law covers all passengers traveling with operators who are covered by the law.

<sup>5</sup>Ohio's motorcycle helmet use law covers all operators during the first year of licensure and all passengers of operators who are covered by the law.

⁶Rhode Island's motorcycle helmet use law covers all passengers (regardless of age) and all operators during the first year of licensure (regardless of age). Pennsylvania's motorcycle helmet use law covers all operators during the first two years of licensure unless the operator has completed the safety course approved by the department or the Motorcycle Safety Foundation.

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ADDITIONAL INFORMATION

<u>Item#</u>	<u>Subject Matter</u>	<u>Comments/Questions</u>
4(A)	Acceptance of a Grant Award from the State of Florida Division of Cultural Affairs	<ul style="list-style-type: none"><li>• Although a dollar-for-dollar match grant, no new monies are required. The Miami-Dade County Cultural Affairs Council/Department of Cultural Affairs is allowed to use the existing administrative budget to match.</li><li>• \$60,000 is the maximum request. As stated in application forms, "...grant amount request: up to 10% of most recently completed year's operating revenue or \$60,000 whichever is less".</li></ul>
4(G)	Approval of Grant for Regional Exhibition of the Visual & Media Artists Fellowship Program	<ul style="list-style-type: none"><li>• The University Art Galleries at Florida Atlantic University would provide the dollar-to-dollar match.</li></ul>
4(H)	FY2006 South Florida Cultural Consortium Visual & Media Artists Fellowship Program	<ul style="list-style-type: none"><li>• County Manager's memo states, "...the 2006 Visual and Media Artists Fellowship Program award(ed) <b>twelve \$15,000 fellowships</b>".</li><li>• In actuality, the Program awarded twelve fellowships, <b>six in the amount of \$15,000 and six in the amount of \$7,500.</b></li><li>• See Attachments</li></ul>

ATTACHMENTS 4(H)
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## The Miami Herald

Posted on Wed, Sep. 21, 2005

### ART

## Good fellows (mostly) up against the wall

An exhibit of works by emerging South Florida artists has a fair share of hits -- and misses.

BY ELISA TURNER  
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It's been an annual rite since 1988, this exhibit based on \$15,000 grants given to winners of the South Florida Cultural Consortium fellowships.

Every year, the resulting exhibit for the chosen few is spotty and surprising.

*New Art 2005: South Florida Cultural Consortium for Visual and Media Artists* exhibits the works of this year's fellows -- Miroslav Antic, Richard LaBarbera, Thomas Nolan, Charo Oquet, Lisandro Pérez-Rey, Darlene Pruess, Karen A. Rifas, Matthew Schreiber and Geoffrey Thomas -- at the Museum of Art in Fort Lauderdale. As usual, it's a show that defies a thematic statement. The work is defiantly diverse and, yes, uneven.

Ghostly grayish-to-black silver gelatin photographs, recalling X-rays of bones and body parts, by Darlene Pruess strand the viewer with few clues to decipher their cloudy, amorphous formality. They possess a generic vagueness that seems simply too mild. Oil paintings by Miroslav Antic excel in crisp trompe l'oeil effects. In precise geometric patterns, realistic renderings of masking tape and shiny droplets of water cover paintings that are made to look like gauzy vintage photographs from family albums, awash in dim, distorting memories. Despite their delicately mottled surfaces, these paintings still suffer from a static quality, too reminiscent of photorealism from years ago.

But the point of these fellowships is to nurture creativity in our region, not necessarily to produce a critically acclaimed museum exhibit. It's natural to hope that by handing out these fellowships, the national and regional panels are accomplishing both goals. But that rarely happens.

### THOUGHTFUL TALENT

What you do see in this show is that serious artists here are working hard to make serious and thoughtful art. As in past years, there are hits and misses. Artists mature in different ways and at different speeds. Some find their voice sooner than others. Some embark on changes that don't make sense, initially or ever. Yet the consortium's long-term track record speaks well to a government-sponsored initiative that is nurturing thoughtful talent in our midst.

Consider the list of past fellows: Hernan Bas, Dara Friedman, Mark Handforth -- all three of whom exhibited at the Whitney Biennial at the Whitney Museum of American Art in New York.

In the show in Fort Lauderdale, quirky sculpture by Thomas Nolan is a find. He puts new spins on that classic staple of 20th century art, the found object. To say that he works with unlikely materials is an understatement. Here is an artist who constructs a Lilliputian cityscape, complete with office towers and apartment buildings, from the wafer-thin cartridges of staples, the ones you'd find in any office supply store. To underscore how he's reshaped the humdrum office cubicle, this tiny metropolis, in his sculpture *Newerness*, is balanced on a metal base that seems to have been the base of a swiveling, rolling desk chair.

Sculpture by Charo Oquet is a striking departure from her altar-like pieces in the past that have been nearly smothered with lacy bolts of colorful fabric and scattered throughout with plastic dolls and other

## IRCAC

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toys. Her works, in this exhibit, are almost austere by contrast, but they still suggest a helter-skelter sense of construction of making do with available materials that has been her hallmark.

Oquet's work is a numbered series of sculptures. Her elaborate altars have been replaced by altar-like wooden towers rising to a point, nailed together in a jerry-rigged fashion from what seem to be narrow strips of molding, splintered and peeling with paint.

These materials have the rough look of having been scavenged from bulldozed houses. The works are about transformation -- creating something that's new, but obstinately not decorative and pretty, from something discarded. These sculptures are supported at their base by legs and heads from department store mannequins that have been stippled with bright streaks of paint, and sometimes partially covered with the drab grays and greens of camouflage netting.

#### SCULPTING IN LIGHT

Matthew Schreiber's high-tech light sculptures are dazzling, virtuoso displays with holograms incorporating in *Black Light Circle* radiant black light tubes arranged like a sunburst. His *Video Crystal* incorporates six television sets and a mirrored acrylic cube to create a dizzying stream of images, from what seem to be sun spots to lava flows. It's worth watching to see how he will harness this glowing virtuoso performance into future projects that find a way to go beyond attention-grabbing pyrotechnics.

Turning insubstantial materials into materials of surprising substance is what Karen A. Rifas has done in her career. She has done it again in her art of airy, stitched together strands of oak leaves, in the installation *I'm Dancin' as Fast as I Can*. Rifas's minimalist sensibility, favoring simple objects recorded in a series, is also part of this show, in a smaller work that documents the fast-food diet she kept during the aftermath of Hurricane Andrew.

January 6, 2006

FOR IMMEDIATE RELEASE

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## **SOUTH FLORIDA CULTURAL CONSORTIUM ANNOUNCES RECIPIENTS OF 2006 VISUAL & MEDIA ARTISTS FELLOWSHIPS**

Twelve non-matching fellowships have been awarded by the South Florida Cultural Consortium through its 2006 Visual and Media Artists Fellowship Program. The Consortium, an alliance of the arts councils of Palm Beach, Broward, Miami-Dade, Monroe and Martin Counties, awarded the fellowships to four visual artists from Miami-Dade County, three from Broward County, one from Palm Beach County and one from Monroe County. Fellowships were awarded at \$15,000 and \$7,500 levels. The \$15,000 fellowships are the largest such awards provided by local arts agencies in the United States and are scheduled to be approved by the Miami-Dade County Commission in February 2006.

The recipients are: John Bailly, Miami-Dade County (\$15,000); Tim Curtis, Miami-Dade County (\$15,000); Jacin Giordano (\$7,500), Miami-Dade County; Julie L. Kahn, Miami-Dade County (\$15,000); Chad Tingle, Miami-Dade County (\$7,500); Giannina Coppiano Dwin, Broward County (\$7,500); Eric Freedman, Broward County (\$15,000); Christina Pettersson, Broward County (\$15,000); Asser Saint-Val, Broward County (\$7,500); Amy Gross, Palm Beach County (\$7,500); Denise Moody-Tackley, Palm Beach County (\$7,500); and Rock Solomon, Monroe County (\$15,000).

The recipients were selected during a two-panel tier process which included the participation of regional and national arts experts. Selection by the regional panel was totally anonymous, based solely on the quality of the artists' work as evidenced by slides or video/films submitted. The regional panel included Rina Carvajal, Miami Art Central, Miami-Dade County; Michael Mills, Museum of Art, Ft. Lauderdale, Broward County; Peggy Levinson Nolan, 2002 Fellowship Recipient, Broward County; Barron Sherer, Chief Programmer, Cinema Vortex, Miami-Dade County; Geoffrey Thomas, 2005 Fellowship Recipient, Broward County; and Kara Walker Tome, Armory Art Center, Palm Beach County.

The regional panel forwarded their recommendations to the national panel, which was comprised of Jim Czarnecki, S/RI Cultural Planners, St. Paul; Lee Kelley, City of Chicago Art in Public Places, Chicago; Michelle Materre, Third World Newsreel; New York City; Paul Roth, Corcoran Gallery, Washington, D.C., and Ela Troyano, Filmmaker, New York City. All five national judges participated in the final recommendations.

An exhibition featuring the works of the twelve recipients will be presented at the University Galleries of Florida Atlantic University during the summer of 2006. The South Florida Cultural Consortium Fellowships for Visual and Media Artists is a cooperative project funded in part with the support of the National Endowment for the Arts, the Florida Department of State Division of Cultural Affairs and the Florida Arts Council, the Boards of County Commissioners of Broward, Miami-Dade, Martin and Monroe Counties, and the Palm Beach County Cultural Council.

The South Florida Cultural Consortium is funded in part with the support of the National Endowment for the Arts, the Florida Department of State Division of Cultural Affairs and the Florida Arts Council, the Boards of County Commissioners of Broward, Miami-Dade, Martin and Monroe Counties, and the Palm Beach County Cultural Council.